

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>IOWA FALLS</div> <div>CITY OF IOWA FALLS, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16204200600000</div> <div>City Clerk</div> <div>315 Stevens Street</div> <div>Iowa Falls, IA 50126</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		2,460,696		2,460,696	2,452,246
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		2,460,696		2,460,696	2,452,246
Delinquent property taxes		0		0	
TIF revenues		2,299,023		2,299,023	2,144,479
Other city taxes		1,109,289	0	1,109,289	899,068
Licenses and permits		43,952	0	43,952	35,515
Use of money and property		112,142	36,123	148,265	139,126
Intergovernmental		1,155,928	0	1,155,928	2,397,421
Charges for fees and service		139,672	28,073,928	28,213,600	28,154,276
Special assessments		0	0	0	
Miscellaneous		137,952	700	138,652	1,229,677
Other financing sources		8,597,634	118,909	8,716,543	7,170,400
Total revenues and other sources		16,056,288	28,229,660	44,285,948	44,622,208
Expenditures and Other Financing Uses					
Public safety		1,564,975	0	1,564,975	1,758,692
Public works		894,746	0	894,746	1,005,552
Health and social services		0	0	0	
Culture and recreation		695,635	0	695,635	883,472
Community and economic development		360,231	0	360,231	461,769
General government		253,179	0	253,179	284,184
Debt service		1,362,588	0	1,362,588	1,574,394
Capital projects		2,478,128	0	2,478,128	4,217,950
Total governmental activities expenditures		7,609,482	0	7,609,482	10,186,013
Business type activities		0	27,140,318	27,140,318	28,833,366
Total ALL expenditures		7,609,482	27,140,318	34,749,800	39,019,379
Other financing uses, including transfers out		2,978,025	110,914	3,088,939	4,682,900
Total ALL expenditures/And other financing uses		10,587,507	27,251,232	37,838,739	43,702,279
Excess revenues and other sources over (Under) Expenditures/And other financing uses		5,468,781	978,428	6,447,209	919,929
Beginning fund balance July 1, 2014		4,638,207	19,535,118	24,173,325	24,173,324
Ending fund balance June 30, 2015		10,106,988	20,513,546	30,620,534	25,093,253
Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 11,385,000	Other long-term debt		\$ 0
Revenue debt		\$ 6,420,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 13,197,105
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/7/15	<input checked="" type="checkbox"/> Date Published	
					<input type="checkbox"/> Date Posted
Printed name of city clerk		Telephone	Area Code	Number	Extension
Page Hansen		→	641	648-2527	
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/4/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF IOWA FALLS							<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.					
1	Section A - TAXES											1					
2	Taxes levied on property	929,797	765,047		765,852			2,460,696			2,460,696	2					
3	Less: Uncollected property taxes - Levy year							0			0	3					
4	Net current property taxes	929,797	765,047		765,852	0		2,460,696		T01	2,460,696	4					
5	Delinquent property taxes							0		T01	0	5					
6	Total property tax	929,797	765,047		765,852	0	0	2,460,696			2,460,696	6					
7	TIF revenues			2,299,023				2,299,023		T01	2,299,023	7					
8	Other city taxes																
8	Utility tax replacement excise taxes	46,965	38,908		24,415			110,288		T15	110,288	8					
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	263,761						263,761		T15	263,761	9					
10	Parimutuel wager tax							0		C30	0	10					
11	Gaming wager tax							0		C30	0	11					
12	Mobile home tax							0		T19	0	12					
13	Hotel/motel tax		105,709					105,709		T19	105,709	13					
14	Other local option taxes		629,531					629,531		T09	629,531	14					
15	TOTAL OTHER CITY TAXES	310,726	774,148	0	24,415	0	0	1,109,289	0		1,109,289	15					
16	Section B - LICENSES AND PERMITS	43,952						43,952		T29	43,952	16					
17	Section C - USE OF MONEY AND PROPERTY											17					
18	Interest	7,364	25,308		3,787	2,478		38,937	35,523	U20	74,460	18					
19	Rents and royalties	39,984						39,984		U40	39,984	19					
20	Other miscellaneous use of money and property	32,189	629			403		33,221	600	U20	33,821	20					
21								0			0	21					
22	TOTAL USE OF MONEY AND PROPERTY	79,537	25,937	0	3,787	2,881	0	112,142	36,123		148,265	22					
23												23					
24	Section D - INTERGOVERNMENTAL											24					
25												25					
26	Federal grants and reimbursements											26					
27	Federal grants					156,339		156,339		B89	156,339	27					
28	Community development block grants					73,821		73,821		B50	73,821	28					
29	Housing and urban development							0		B50	0	29					
30	Public assistance grants							0		B79	0	30					
31	Payment in lieu of taxes							0		B30	0	31					
32	C&I Rollback							0			0	32					
33	Total Federal grants and reimbursements	0	0	0	0	230,160	0	230,160	0		230,160	33					
34												34					
35												35					
36												36					
37												37					
38												38					
39												39					
40												40					

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF IOWA FALLS						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		544,660					544,660		C46	544,660	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	7,440	3,698			1,001		12,139		C89	12,139	49				
50	Iowa Department of Transportation	2,340	17,484					19,824		C89	19,824	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	28,455	23,574	23,276	17,681			92,986		C89	92,986	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	38,235	589,416	23,276	17,681	1,001	0	669,609	0		669,609	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	7,224		44,067				51,291			51,291	63				
64	Library service	22,454						22,454		D89	22,454	64				
65	Township contributions	16,831						16,831		D89	16,831	65				
66	Fire/EMT service	165,583						165,583		D89	165,583	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	212,092	0	44,067	0	0	0	256,159	0		256,159	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	250,327	589,416	67,343	17,681	231,161	0	1,155,928	0		1,155,928	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	840,702	A91	840,702	73				
74	Sewer							0	1,347,746	A8Ø	1,347,746	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0	850,269	A81	850,269	79				
80	Hospital							0	25,035,211	A36	25,035,211	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF IOWA FALLS						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	5,198						5,198		A89	5,198	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	5,430						5,430		A89	5,430	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	75,283						75,283		A61	75,283	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify	14,537	39,170					53,707			53,707	102				
103	Building and Zoning	54						54			54	103				
104	TOTAL CHARGES FOR SERVICE	100,502	39,170	0	0	0	0	139,672	28,073,928		28,213,600	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	64,277	21,322			1,000		86,599		U99	86,599	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines	46,277						46,277		U30	46,277	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	overage payment from citizen for CDBG					5,076		5,076			5,076	114				
115	rebate for new furnace							0	700		700	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	110,554	21,322	0	0	6,076	0	137,952	700		138,652	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF IOWA FALLS					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,825,395	2,215,040	2,366,366	811,735	240,118	0	7,458,654	28,110,751		35,569,405	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				446,082	5,181,522		5,627,604		NR	5,627,604	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	276,137	393,240		58,449	638,711		1,366,537			1,366,537	127
128	Internal TIF loans and transfers in		1,528,756		74,737			1,603,493	118,909		1,722,402	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	276,137	1,921,996	0	579,268	5,820,233	0	8,597,634	118,909		8,716,543	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,101,532	4,137,036	2,366,366	1,391,003	6,060,351	0	16,056,288	28,229,660		44,285,948	132
133												133
134	Beginning fund balance July 1, 2014	1,069,243	2,752,998	0	351,532	464,434	0	4,638,207	19,535,118		24,173,325	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	3,170,775	6,890,034	2,366,366	1,742,535	6,524,785	0	20,694,495	47,764,778		68,459,273	136
137												137
138												138
139												139
140												140
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142												142
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159												159

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF IOWA FALLS							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	837,765	375,931					1,213,696		E62	1,213,696	2
3	Purchase of land and equipment	10,980						10,980		G62	10,980	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	279,187	19,302					298,489		E24	298,489	13
14	Purchase of land and equipment	3,403						3,403		G24	3,403	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	32,675	5,732					38,407		E66	38,407	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,164,010	400,965	0	0	0	0	1,564,975			1,564,975	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF IOWA FALLS						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		448,451					448,451		E44	448,451	42
43	Purchase of land and equipment		164,921					164,921		G44	164,921	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation		78,106					78,106		E44	78,106	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		87,414					87,414		E44	87,414	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	91,143						91,143		E01	91,143	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	24,711						24,711		E89	24,711	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	115,854	778,892	0	0	0	0	894,746			894,746	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF IOWA FALLS							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
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119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF IOWA FALLS						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	219,891	50,499					270,390		E52	270,390	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation							0		E61	0	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	106,650	33,995					140,645		E61	140,645	127				
128	Purchase of land and equipment	3,853						3,853		G61	3,853	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation	234,901	45,514					280,415		E61	280,415	130				
131	Purchase of land and equipment	332						332		G61	332	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation							0		E03	0	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium							0		E61	0	135				
136	Other culture and recreation							0		E61	0	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	565,627	130,008	0	0	0	0	695,635			695,635	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation		1,356					1,356		E89	1,356	141				
142	Purchase of land and equipment		14,193					14,193		G89	14,193	142				
143	Economic development — Current operation		128,811			56,805		185,616		E89	185,616	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation							0		E50	0	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation							0		E29	0	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation							0		E89	0	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates			159,066				159,066		E89	159,066	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	144,360	159,066	0	56,805	0	360,231			360,231	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF IOWA FALLS						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	9,800						9,800		E29	9,800	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	47,870	25,944					73,814		E23	73,814	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	15,920						15,920		E25	15,920	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	113,858	27,455					141,313		E31	141,313	168
169	Purchase of land and equipment	8,137						8,137		G31	8,137	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	1,922	2,273					4,195		E89	4,195	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	197,507	55,672	0	0	0	0	253,179			253,179	176
177	Section G — DEBT SERVICE				1,362,588			1,362,588			1,362,588	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	1,362,588	0	0	1,362,588			1,362,588	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Sherman/Depot/Washington housing					76,566		76,566			76,566	184
185	Trails-North Park & Road Repair					195,520		195,520			195,520	185
186	Hangar/Apron & Road Repair					287,596		287,596			287,596	186
187	Subtotal Regular Capital Projects	0	0	0	0	559,682	0	559,682			559,682	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	Legal, Incentives, Professional, and Property Acquisition exp.					82,999		82,999			82,999	189
190	Jones Park Trail					91,085		91,085			91,085	190
191	Alley Improvement/streetscape/Rocks Bridge/Washington br.					1,744,362		1,744,362			1,744,362	191
192	Subtotal TIF Capital Projects	0	0	0	0	1,918,446	0	1,918,446			1,918,446	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	2,478,128	0	2,478,128			2,478,128	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,042,998	1,509,897	159,066	1,362,588	2,534,933	0	7,609,482			7,609,482	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF IOWA FALLS					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								507,174	E91	507,174	198
199	Purchase of land and equipment							2,743	G91		2,743	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation							490,680	E80		490,680	201
202	Purchase of land and equipment							4,743	G80		4,743	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation							728,788	E81		728,788	216
217	Purchase of land and equipment							12,735	G81		12,735	217
218	Construction									F81	0	218
219	Hospital — Current operation							24,577,892	E36		24,577,892	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF IOWA FALLS						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								530,864		530,864	242
243	Enterprise Capital Projects								284,699		284,699	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								27,140,318		27,140,318	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,042,998	1,509,897	159,066	1,362,588	2,534,933	0	7,609,482	27,140,318		34,749,800	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	294,069	841,882			119,672		1,255,623	110,914		1,366,537	255
256	Internal TIF loans/repayments and transfers out			1,722,402				1,722,402			1,722,402	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	294,069	841,882	1,722,402	0	119,672	0	2,978,025	110,914		3,088,939	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,337,067	2,351,779	1,881,468	1,362,588	2,654,605	0	10,587,507	27,251,232		37,838,739	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		4,538,255	484,898	379,947	3,870,180		9,273,280			9,273,280	264
265	Committed							0			0	265
266	Assigned	235,885						235,885			235,885	266
267	Unassigned	597,823						597,823			597,823	267
268	Total Governmental	833,708	4,538,255	484,898	379,947	3,870,180	0	10,106,988			10,106,988	268
269	Proprietary								20,513,546		20,513,546	269
270	Total ending fund balance June 30, 2015	833,708	4,538,255	484,898	379,947	3,870,180	0	10,106,988	20,513,546		30,620,534	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	3,170,775	6,890,034	2,366,366	1,742,535	6,524,785	0	20,694,495	47,764,778		68,459,273	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF IOWA FALLS

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents	
Total salaries and wages paid.....	Z00 \$	1,900,638

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 580,000	29U \$	39U \$ 110,000	49U \$	49U \$	49U \$ 470,000	49U \$	I91 \$ 19,836
2. Sewer utility	19U 3,355,000	29U	39U 290,000	49U	49U	49U 3,065,000	49U	I89 107,755
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. City GO	5,020,000	5,630,000	1,165,000	9,485,000				187,007
Heathcare GO	19U	29U	39U	49U	49U	49U	49U	I89
10.	2,000,000		100,000	1,900,000				39,538
Healthcare RV	19U	29U	39U	49U	49U	49U	49U	I89
11. ASB Bond	1,500,000		57,500			1,442,500		75,000
Healthcare RV	19U	29U	39U	49U	49U	49U	49U	I89
12. GBBT Bond	1,500,000		57,500			1,442,500		75,000
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	13,955,000	5,630,000	1,780,000	11,385,000	0	6,420,000	0	504,136

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2014	61V \$	
Outstanding as of JUNE 30, 2015	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15
Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	263,942,101	x .05 = \$	13,197,105

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 1,003,365	\$ 84,294		29,532,875	30,620,534

REMARKS

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Continued on next page

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